

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 115: UNORGANIZED TERRITORY**  
**EDUCATIONAL AND SERVICES TAX**

**§1605. UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND**

**1. Fund established.** The Legislature hereby creates the Unorganized Territory Education and Services Fund. The State Tax Assessor shall deposit in the fund all Unorganized Territory Educational and Services Tax money and county tax money, assessed pursuant to Title 30-A, section 706, which he collects.

[ 1987, c. 737, Pt. C, §§81, 106 (AMD); 1989, c. 6, (AMD); 1989, c. 9, §2 (AMD); 1989, c. 104, Pt. C, §§8, 10 (AMD) .]

**2. Disbursements.** Each agency making disbursements for expenses attributable to the municipal cost component shall, by June 30th of each year, submit an accounting of all expenditures made for the fiscal year ending on that date to the Treasurer of State with a copy to the fiscal administrator of the unorganized territory. Upon receipt of the accounting, the Treasurer of State shall transfer from the fund sufficient money to pay the expenses attributable to the municipal cost component, including the amount charged to the fund under Title 12, section 9205-A. Any expenditures made or identified after those reported to the Treasurer of State on June 30th shall be identified separately and included in the report for the next fiscal year.

[ 1985, c. 459, Pt. C, §15 (RPR) .]

**2-A. Advance payment to General Fund.** On October 31st of each year, the Treasurer of State shall transfer from the Unorganized Territory Education and Services Fund to the General Fund an amount equal to 90% of the total amount transferred pursuant to subsection 2 and this subsection in the preceding fiscal year. This payment must be taken as a credit against the disbursement required by subsection 2.

[ 1991, c. 528, Pt. O, (NEW); 1991, c. 528, Pt. RRR, (AFF); 1991, c. 591, Pt. O, (NEW) .]

**2-B. Indian Township services.** On or before October 15th immediately following the date of assessment, the State Tax Assessor shall certify to the fiscal administrator of the unorganized territory the total amount of property tax assessed on reservation out-parcels situated in the Passamaquoddy Tribe reservation at Indian Township in Washington County under authority of section 1602. On October 31st of each year in which the Passamaquoddy Tribe provides governmental services to these reservation out-parcels, the Treasurer of State shall pay to the Passamaquoddy Tribe from the Unorganized Territory Education and Services Fund an amount equal to the property taxes assessed on reservation out-parcels in consideration for any and all governmental services as may be provided by the Passamaquoddy Tribe for the benefit of nonreservation Indian Township property owners. For the purposes of this subsection, "reservation out-parcel" means a parcel of real property situated in Indian Township, assessed by the State and included in the relevant state valuation certified by the State Tax Assessor.

[ 1997, c. 524, §1 (NEW); 1997, c. 524, §2 (AFF) .]

**3. Balance carried forward.** Any unexpended balance may not lapse but must be carried forward to the same fund for the next fiscal year and must be available for the purposes authorized by this chapter. Any unexpended balance remaining in the fund at the end of the year, not including amounts set aside in any capital reserve accounts, that is in excess of 10% of the amount of expenditures for that year must be used to reduce the amount to be collected in taxes during the next year.

[ 1995, c. 328, §1 (AMD) .]

**4. Fund accounting.** The State Controller shall establish an Unorganized Territory Education and Services Fund that reflects all of the activity of that fund within the state accounting system chart of accounts in accordance with the standards of a governmental accounting standards board as they apply to financial statements of the fund.

[ 2007, c. 541, Pt. D, §1 (NEW) .]

#### SECTION HISTORY

1977, c. 698, §8 (NEW). 1979, c. 520, §10 (AMD). 1983, c. 556, §20 (AMD). 1985, c. 459, §C15 (AMD). 1987, c. 737, §§C81,C106 (AMD). 1989, c. 6, (AMD). 1989, c. 9, §2 (AMD). 1989, c. 104, §§C8,C10 (AMD). 1991, c. 528, §O (AMD). 1991, c. 528, §RRR (AFF). 1991, c. 591, §O (AMD). 1995, c. 328, §1 (AMD). 1997, c. 524, §1 (AMD). 1997, c. 524, §2 (AFF). 2007, c. 541, Pt. D, §1 (AMD).

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